	June 30, 2005	June 30, 2006	June 30, 2007	June 30, 2008	June 30, 2009	Estimated June 30, 2010	FY 10-11 Budgeted	June 30, 2011
RESERVES	Balance	Balance	Balance	Balance	Balance	Balance	Activity	Balance
Reserve for Economic Uncertainty (REU)	\$3,476,938	\$3,987,779	\$4,417,319	\$2,782,839	\$2,782,839	\$3,574,211	\$434,991	\$4,009,20
REU 25% Target								\$4,009,20
Restricted Reserves								
General Fund Reserve Undesignated	\$0	\$0	\$0	\$1	\$91,372	\$0	\$0	\$
Public Safety	\$58,883	\$61,111	\$92,976	\$37,793	\$2,441	\$500	\$0	\$50
Measure R - Parks, Recreation and Trails E	\$0	\$0	\$0	\$0	\$505,017	\$937,442	\$715,139	\$1,652,58
Gas Tax Fund	\$0	\$15,791	\$99,558	\$0	\$120,000	\$0	\$0	\$
Local Transportation Commission	\$78,915	\$73,161	\$5,798	\$2,369	\$22,595	-\$130,763	\$0	-\$130,76
Drug Enforcement	\$16,016	\$12,151	\$10,600	\$37,254	\$37,404	\$38,411	\$0	\$38,41
Long Valley Pit Operation	\$41,831	\$5,506	\$34,167	\$35,892	\$17,066	\$6,459	\$0	\$6,45
Vehicle & Equipment Replacement	\$4,544,549	\$4,836,953	\$5,142,934	\$5,557,737	\$4,835,176	\$5,803,850	\$751,131	\$6,554,98
	\$3,949,746	\$6,000,086	\$6,201,260	\$425,562	\$1,002,638	\$605,646	-\$289,795	\$315,85
Capital & Capital 'set aside' & DIF Reserves A	\$3,949,740							
	\$8,689,940	\$11,004,759	\$11,587,292	\$6,096,607	\$6,633,709	\$7,261,546	\$1,176,475	İ
Capital & Capital 'set aside' & DIF Reserves A Subtotal Restricted Reserves		\$11,004,759 \$208,780	\$11,587,292 \$215,745	\$6,096,607 \$21,344	\$6,633,709 \$0	\$7,261,546 \$0	\$1,176,475 \$0	İ
Capital & Capital 'set aside' & DIF Reserves A Subtotal Restricted Reserves Department Operating Reserves	\$8,689,940				, , , , , , , , , , , , , , , , , , ,			\$8,438,02 \$ \$ \$
Capital & Capital 'set aside' & DIF Reserves A Subtotal Restricted Reserves Department Operating Reserves General Fund Reserve-Other	\$8,689,940 \$320,893	\$208,780	\$215,745 \$345,000 \$0	\$21,344	\$0	\$0	\$0	\$ \$ \$
Capital & Capital 'set aside' & DIF Reserves A Subtotal Restricted Reserves Department Operating Reserves General Fund Reserve-Other Self Insurance Reserve Public Safety	\$8,689,940 \$320,893 \$345,000	\$208,780 \$345,000	\$215,745 \$345,000	\$21,344 \$345,000	\$0 \$15,000	\$0 \$15,000	\$0 -\$15,000	\$ \$ \$ \$
Capital & Capital 'set aside' & DIF Reserves A Subtotal Restricted Reserves Department Operating Reserves General Fund Reserve-Other Self Insurance Reserve	\$8,689,940 \$320,893 \$345,000 \$4,560	\$208,780 \$345,000 \$146,863	\$215,745 \$345,000 \$0	\$21,344 \$345,000 \$0	\$0 \$15,000 \$0	\$0 \$15,000 \$137,147	\$0 -\$15,000 -\$137,147	\$ \$ \$ \$99,90
Capital & Capital 'set aside' & DIF Reserves A Subtotal Restricted Reserves Department Operating Reserves General Fund Reserve-Other Self Insurance Reserve Public Safety Tourism Development Parks & Recreation	\$8,689,940 \$320,893 \$345,000 \$4,560 \$113,913	\$208,780 \$345,000 \$146,863 \$1,594,481	\$215,745 \$345,000 \$0 \$322,091	\$21,344 \$345,000 \$0 \$244,935	\$0 \$15,000 \$0 \$251,454	\$0 \$15,000 \$137,147 \$99,903	\$0 -\$15,000 -\$137,147 \$0	\$ \$ \$ \$99,90 \$
Capital & Capital 'set aside' & DIF Reserves A Subtotal Restricted Reserves Department Operating Reserves General Fund Reserve-Other Self Insurance Reserve Public Safety Tourism Development Parks & Recreation Community Development	\$8,689,940 \$320,893 \$345,000 \$4,560 \$113,913 \$203,301	\$208,780 \$345,000 \$146,863 \$1,594,481 \$360,136	\$215,745 \$345,000 \$0 \$322,091 \$241,461	\$21,344 \$345,000 \$0 \$244,935 \$108,517	\$0 \$15,000 \$0 \$251,454 \$76,079	\$0 \$15,000 \$137,147 \$99,903 \$0	\$0 -\$15,000 -\$137,147 \$0 \$0	\$ \$ \$ \$99,90 \$
Capital & Capital 'set aside' & DIF Reserves A Subtotal Restricted Reserves Department Operating Reserves General Fund Reserve-Other Self Insurance Reserve Public Safety Tourism Development Parks & Recreation Community Development Development Engineering	\$8,689,940 \$320,893 \$345,000 \$4,560 \$113,913 \$203,301 \$312,286	\$208,780 \$345,000 \$146,863 \$1,594,481 \$360,136 \$460,286	\$215,745 \$345,000 \$0 \$322,091 \$241,461 \$1,750	\$21,344 \$345,000 \$0 \$244,935 \$108,517 \$0	\$0 \$15,000 \$0 \$251,454 \$76,079 \$0	\$0 \$15,000 \$137,147 \$99,903 \$0 \$0	\$0 -\$15,000 -\$137,147 \$0 \$0 \$0	\$ \$ \$99,90 \$ \$ \$
Capital & Capital 'set aside' & DIF Reserves A Subtotal Restricted Reserves Department Operating Reserves General Fund Reserve-Other Self Insurance Reserve Public Safety Tourism Development Parks & Recreation Community Development Development Engineering Public Works Administration	\$8,689,940 \$320,893 \$345,000 \$4,560 \$113,913 \$203,301 \$312,286 \$0	\$208,780 \$345,000 \$146,863 \$1,594,481 \$360,136 \$460,286 \$5,656	\$215,745 \$345,000 \$0 \$322,091 \$241,461 \$1,750 \$0	\$21,344 \$345,000 \$0 \$244,935 \$108,517 \$0 \$3,942	\$0 \$15,000 \$0 \$251,454 \$76,079 \$0 \$0	\$0 \$15,000 \$137,147 \$99,903 \$0 \$0	\$0 -\$15,000 -\$137,147 \$0 \$0 \$0	\$ \$ \$99,90 \$ \$ \$
Capital & Capital 'set aside' & DIF Reserves A Subtotal Restricted Reserves Department Operating Reserves General Fund Reserve-Other Self Insurance Reserve Public Safety Tourism Development Parks & Recreation Community Development Development Engineering Public Works Administration Transit/Transportation	\$8,689,940 \$320,893 \$345,000 \$4,560 \$113,913 \$203,301 \$312,286 \$0 \$0	\$208,780 \$345,000 \$146,863 \$1,594,481 \$360,136 \$460,286 \$5,656 \$1,809	\$215,745 \$345,000 \$0 \$322,091 \$241,461 \$1,750 \$0 \$40,799	\$21,344 \$345,000 \$0 \$244,935 \$108,517 \$0 \$3,942 \$36,940	\$0 \$15,000 \$0 \$251,454 \$76,079 \$0 \$0	\$0 \$15,000 \$137,147 \$99,903 \$0 \$0 \$0	\$0 -\$15,000 -\$137,147 \$0 \$0 \$0 \$0	\$ \$ \$ \$99,90
Capital & Capital 'set aside' & DIF Reserves A Subtotal Restricted Reserves Department Operating Reserves General Fund Reserve-Other Self Insurance Reserve Public Safety Tourism Development Parks & Recreation Community Development Development Engineering Public Works Administration Transit/Transportation Housing	\$8,689,940 \$320,893 \$345,000 \$4,560 \$113,913 \$203,301 \$312,286 \$0 \$0	\$208,780 \$345,000 \$146,863 \$1,594,481 \$360,136 \$460,286 \$5,656 \$1,809 \$0	\$215,745 \$345,000 \$0 \$322,091 \$241,461 \$1,750 \$0 \$40,799 \$438,705	\$21,344 \$345,000 \$0 \$244,935 \$108,517 \$0 \$3,942 \$36,940 \$134,423	\$0 \$15,000 \$0 \$251,454 \$76,079 \$0 \$0 \$0 \$98,125	\$0 \$15,000 \$137,147 \$99,903 \$0 \$0 \$0 \$0	\$0 -\$15,000 -\$137,147 \$0 \$0 \$0 \$0 \$0 \$0 -\$43,347	\$ \$ \$99,90 \$ \$ \$ \$ \$84,77 \$223,30
Capital & Capital 'set aside' & DIF Reserves A Subtotal Restricted Reserves Department Operating Reserves General Fund Reserve-Other Self Insurance Reserve Public Safety Tourism Development Parks & Recreation Community Development Development Engineering Public Works Administration Transit/Transportation Housing Airport Enterprise Fund B B	\$8,689,940 \$320,893 \$345,000 \$4,560 \$113,913 \$203,301 \$312,286 \$0 \$0 \$0 -\$1,298,642	\$208,780 \$345,000 \$146,863 \$1,594,481 \$360,136 \$460,286 \$5,656 \$1,809 \$0 -\$17,317	\$215,745 \$345,000 \$0 \$322,091 \$241,461 \$1,750 \$0 \$40,799 \$438,705 -\$99,825	\$21,344 \$345,000 \$0 \$244,935 \$108,517 \$0 \$3,942 \$36,940 \$134,423 \$85,970	\$0 \$15,000 \$0 \$251,454 \$76,079 \$0 \$0 \$0 \$98,125 \$120,196	\$0 \$15,000 \$137,147 \$99,903 \$0 \$0 \$0 \$0 \$128,126 \$290,148	\$0 -\$15,000 -\$137,147 \$0 \$0 \$0 \$0 \$0 -\$43,347 -\$66,847	\$ \$ \$99,90 \$ \$ \$ \$ \$ \$223,30
Capital & Capital 'set aside' & DIF Reserves A Subtotal Restricted Reserves Department Operating Reserves General Fund Reserve-Other Self Insurance Reserve Public Safety Fourism Development Parks & Recreation Community Development Development Engineering Public Works Administration Fransit/Transportation Housing Airport Enterprise Fund Debt Service	\$8,689,940 \$320,893 \$345,000 \$4,560 \$113,913 \$203,301 \$312,286 \$0 \$0 \$0 \$0 \$1,298,642 \$125,066	\$208,780 \$345,000 \$146,863 \$1,594,481 \$360,136 \$460,286 \$5,656 \$1,809 \$0 -\$17,317 \$640,538	\$215,745 \$345,000 \$0 \$322,091 \$241,461 \$1,750 \$40,799 \$438,705 -\$99,825 \$625,825	\$21,344 \$345,000 \$0 \$244,935 \$108,517 \$0 \$3,942 \$36,940 \$134,423 \$85,970 -\$83,387	\$0 \$15,000 \$0 \$251,454 \$76,079 \$0 \$0 \$0 \$98,125 \$120,196 \$120,456	\$0 \$15,000 \$137,147 \$99,903 \$0 \$0 \$0 \$128,126 \$290,148 \$400,000	\$0 -\$15,000 -\$137,147 \$0 \$0 \$0 \$0 \$0 -\$43,347 -\$66,847 -\$400,000	\$99,90 \$ \$ \$ \$ \$ \$84,77 \$223,30
Capital & Capital 'set aside' & DIF Reserves A Subtotal Restricted Reserves Department Operating Reserves General Fund Reserve-Other Self Insurance Reserve Public Safety Tourism Development Parks & Recreation Community Development Development Engineering Public Works Administration Transit/Transportation Housing Airport Enterprise Fund Debt Service	\$8,689,940 \$320,893 \$345,000 \$4,560 \$113,913 \$203,301 \$312,286 \$0 \$0 \$0 \$1,298,642 \$125,066 \$97,196	\$208,780 \$345,000 \$146,863 \$1,594,481 \$360,136 \$460,286 \$5,656 \$1,809 \$0 -\$17,317 \$640,538 \$118,027	\$215,745 \$345,000 \$0 \$322,091 \$241,461 \$1,750 \$40,799 \$438,705 -\$99,825 \$625,825 \$30,174	\$21,344 \$345,000 \$0 \$244,935 \$108,517 \$0 \$3,942 \$36,940 \$134,423 \$85,970 -\$83,387	\$0 \$15,000 \$0 \$251,454 \$76,079 \$0 \$0 \$0 \$120,456 \$120,456 \$532	\$0 \$15,000 \$137,147 \$99,903 \$0 \$0 \$0 \$128,126 \$290,148 \$400,000 \$0	\$0 -\$15,000 -\$137,147 \$0 \$0 \$0 \$0 -\$43,347 -\$66,847 -\$400,000 \$0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
Capital & Capital 'set aside' & DIF Reserves A Subtotal Restricted Reserves Department Operating Reserves General Fund Reserve-Other Self Insurance Reserve Public Safety Fourism Development Parks & Recreation Community Development Development Engineering Public Works Administration Fransit/Transportation Housing Airport Enterprise Fund Debt Service Subtotal Department Operating Reserves Reserves funding Liabilities	\$8,689,940 \$320,893 \$345,000 \$4,560 \$113,913 \$203,301 \$312,286 \$0 \$0 \$0 \$1,298,642 \$125,066 \$97,196 \$223,573	\$208,780 \$345,000 \$146,863 \$1,594,481 \$360,136 \$460,286 \$5,656 \$1,809 \$0 -\$17,317 \$640,538 \$118,027 \$3,864,260	\$215,745 \$345,000 \$0 \$322,091 \$241,461 \$1,750 \$40,799 \$438,705 -\$99,825 \$625,825 \$30,174 \$2,161,726	\$21,344 \$345,000 \$0 \$244,935 \$108,517 \$0 \$3,942 \$36,940 \$134,423 \$85,970 -\$83,387 \$0 \$897,684	\$0 \$15,000 \$0 \$251,454 \$76,079 \$0 \$0 \$0 \$120,196 \$120,456 -\$532 \$680,779	\$0 \$15,000 \$137,147 \$99,903 \$0 \$0 \$0 \$128,126 \$290,148 \$400,000 \$0 \$1,070,325	\$0 -\$15,000 -\$137,147 \$0 \$0 \$0 \$0 -\$43,347 -\$66,847 -\$400,000 \$0 -\$662,341	\$99,90 \$99,90 \$ \$ \$ \$84,77 \$223,30 \$ \$
Capital & Capital 'set aside' & DIF Reserves A Subtotal Restricted Reserves Department Operating Reserves General Fund Reserve-Other Self Insurance Reserve Public Safety Tourism Development Parks & Recreation Community Development Development Engineering Public Works Administration Transit/Transportation Housing Airport Enterprise Fund Debt Service Subtotal Department Operating Reserves Reserves funding Liabilities Employee Leave Reserve	\$8,689,940 \$320,893 \$345,000 \$4,560 \$113,913 \$203,301 \$312,286 \$0 \$0 \$0 \$1,298,642 \$125,066 \$97,196 \$223,573	\$208,780 \$345,000 \$146,863 \$1,594,481 \$360,136 \$460,286 \$5,656 \$1,809 \$0 -\$17,317 \$640,538 \$118,027 \$3,864,260	\$215,745 \$345,000 \$0 \$322,091 \$241,461 \$1,750 \$40,799 \$438,705 -\$99,825 \$625,825 \$30,174 \$2,161,726	\$21,344 \$345,000 \$0 \$244,935 \$108,517 \$0 \$3,942 \$36,940 \$134,423 \$85,970 -\$83,387 \$0 \$897,684	\$0 \$15,000 \$0 \$251,454 \$76,079 \$0 \$0 \$98,125 \$120,196 \$120,456 -\$532 \$680,779	\$0 \$15,000 \$137,147 \$99,903 \$0 \$0 \$0 \$128,126 \$290,148 \$400,000 \$0 \$1,070,325	\$0 -\$15,000 -\$137,147 \$0 \$0 \$0 \$0 -\$43,347 -\$66,847 -\$400,000 \$0 -\$662,341	\$99,90 \$ \$\$ \$84,77 \$223,30 \$ \$407,98
Capital & Capital 'set aside' & DIF Reserves A Subtotal Restricted Reserves Department Operating Reserves General Fund Reserve-Other Self Insurance Reserve Public Safety Tourism Development Parks & Recreation Community Development Development Engineering Public Works Administration Transit/Transportation Housing Airport Enterprise Fund Debt Service Subtotal Department Operating Reserves Reserves funding Liabilities Employee Leave Reserve Vision/Dental Self Insurance	\$8,689,940 \$320,893 \$345,000 \$4,560 \$113,913 \$203,301 \$312,286 \$0 \$0 \$0 \$1,298,642 \$125,066 \$97,196 \$223,573	\$208,780 \$345,000 \$146,863 \$1,594,481 \$360,136 \$460,286 \$5,656 \$1,809 \$0 -\$17,317 \$640,538 \$118,027 \$3,864,260	\$215,745 \$345,000 \$0 \$322,091 \$241,461 \$1,750 \$0 \$40,799 \$438,705 -\$99,825 \$625,825 \$30,174 \$2,161,726	\$21,344 \$345,000 \$0 \$244,935 \$108,517 \$0 \$36,940 \$134,423 \$85,970 -\$83,387 \$0 \$897,684	\$0 \$15,000 \$0 \$251,454 \$76,079 \$0 \$0 \$98,125 \$120,196 \$120,456 -\$532 \$680,779	\$0 \$15,000 \$137,147 \$99,903 \$0 \$0 \$128,126 \$290,148 \$400,000 \$0 \$1,070,325	\$0 -\$15,000 -\$137,147 \$0 \$0 \$0 \$0 -\$43,347 -\$66,847 -\$400,000 \$0 -\$662,341	\$\$ \$\$ \$99,90 \$\$ \$\$ \$84,77 \$223,30 \$\$ \$407,98
Capital & Capital 'set aside' & DIF Reserves A Subtotal Restricted Reserves Department Operating Reserves General Fund Reserve-Other Self Insurance Reserve Public Safety Tourism Development Parks & Recreation Community Development Development Engineering Public Works Administration Transit/Transportation Housing Airport Enterprise Fund B Debt Service Subtotal Department Operating Reserves Reserves funding Liabilities Employee Leave Reserve	\$8,689,940 \$320,893 \$345,000 \$4,560 \$113,913 \$203,301 \$312,286 \$0 \$0 \$0 \$1,298,642 \$125,066 \$97,196 \$223,573	\$208,780 \$345,000 \$146,863 \$1,594,481 \$360,136 \$460,286 \$5,656 \$1,809 \$0 -\$17,317 \$640,538 \$118,027 \$3,864,260	\$215,745 \$345,000 \$0 \$322,091 \$241,461 \$1,750 \$40,799 \$438,705 -\$99,825 \$625,825 \$30,174 \$2,161,726	\$21,344 \$345,000 \$0 \$244,935 \$108,517 \$0 \$3,942 \$36,940 \$134,423 \$85,970 -\$83,387 \$0 \$897,684	\$0 \$15,000 \$0 \$251,454 \$76,079 \$0 \$0 \$98,125 \$120,196 \$120,456 -\$532 \$680,779	\$0 \$15,000 \$137,147 \$99,903 \$0 \$0 \$0 \$128,126 \$290,148 \$400,000 \$0 \$1,070,325	\$0 -\$15,000 -\$137,147 \$0 \$0 \$0 \$0 -\$43,347 -\$66,847 -\$400,000 \$0 -\$662,341	\$ \$ \$99,90 \$ \$ \$ \$ \$

- A) The Capital Reserve includes the Vehicle Equipment Fund loan of \$1,275,000 (starting 08-09) to the DIF Funds. Also there have been certain 'set asides' of the General Fund by Council for Capital purposes, therefore those amounts are reflected in the Capital & Capital 'set aside' & DIF Reserves. The drawdown in FY 10-11 is primarily for ongoing debt service on snow removal equipment
- B) The Airport litigation costs are reflected here and the FY 09-10 ending reserve balance has been anticipated to be increased with unexpended appropriations and surplus revenue to be sufficient to fund FY 10-11 litigation expenses.
- C) Employee leave fund balances estimated for FY 10-11 to be at a 85% or greater funding level/
- D) Reserves listed above are reflective of cash or liquid assets, and the Idle cash is invested in L.A.I.F. managed by the State Treasurer Department and a note investment for the airport terminal loan. Fixed asset values and long term receivables are not included in the above reserve amounts.

Estimated